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MASSACHUSETTS GENERAL COURT.

We have just been called upon to witness once more the rise, decline, and fall of a Massachusetts legislature. The general court of 1842 was prorogued on the 3d ultimo, having solved a problem which the legislatures of past years have attempted with most indifferent success, and really attained that desirable and difficult object — a short session. We will not permit ourselves to say that they deserve credit, only for the novelty of their exertions, that while others have failed in attempting to make one short session, this legislature, with a praiseworthy ingenuity, has succeeded in securing *two*; — whatever of credit or discredit its members deserve for ordering the extra session in September next, they certainly have succeeded in passing on the ordinary business of the year in less time than their predecessors.

> "True patriots they, for be it understood,
> They spared the state their counsels, for its good."

A session rarely passes now, without leaving behind it a conviction or an impression that it has cost the state much more than it is worth. Of the correctness of this impression or conviction, we shall see something before we have done. But there is one point which ought to be remembered, which deserves particular attention this year, and is generally kept too much out of view in the formation of such opinions concerning the general court of Massachusetts. It ought to be recollected, that it is not solely nor in great part even, a *legislative* body. We mean that its time and attention is, in great

measure, from the nature of the case, occupied with subjects entirely alien from, and independent of, the jurisprudence or political government of the state. To speak definitely of the last session, out of ninety-eight acts and seventy-two resolves, which received the executive sanction, eleven of the acts only can have the slightest direct influence on the real course of law among us. Of the rest, almost all are of interest to private persons only, a part of the acts are devoted to securing more perfectly the accuracy of the returns made by incorporations to the state government; several of the resolves to an expression of the opinion of the legislature on matters of public interest; and the rest of the action of the session concerns merely trifling changes in different departments of the state government. It is by no means singular, therefore, that whoever supposes that the changes in the statute book will be the most important results of the labors of a session, should feel that it has failed entirely to meet what might have been expected from it. He ought to recollect that the general court really concentrates all the political power of the state, and that the proper conduct of the government of the state for the year, involving every question, from the change of the name of a child, to the maintenance of the honor and credit of the commonwealth, rests upon its decision.

Even on this view, however, the legislature of this year is fully open to the charge of inefficiency. That two months should have been occupied in the maturing of such a paltry list of subjects as appear in the list of acts and resolves, still seems surprising. And if we are not mistaken, the evil does not decidedly lessen, as the state grows older, and gives, in her history, more experience to her legislators. We do not doubt, that business was better done in the good old days of the colony, when rules and orders, perhaps, were not, but when the members of the general court were kept in the same house from the beginning to the end of the session, not leaving it even to eat or sleep, but like well drilled soldiers, always standing at their posts, than in our more refined and experienced times. This inefficiency has been too often noticed to excite particular surprise; we are disposed to believe that a new cause is annexing itself in our own times to those which have heretofore been active in producing it. We mean the want of concert, of sympathetic action between the two houses. More than one instance occurred in the past session where, a bill having been reported, debated, and lost in the house, a similar bill was reported and passed in the senate afterwards, to receive, of course, certain and immediate death as soon as it was sent down. And in matters of less prominence this want of knowledge of each other's action was still more striking; to almost all intents and purposes the two branches might have been sitting hundreds of miles from each other, neither having any knowledge of the other's action, except such as it gained from the indorsements on the documents which passed to and fro. There is nothing we ad-

mire more, or would contend for more earnestly, than the entire independence of each of the two branches, and the maintenance of the check which each preserves on the other; there is, however, a manifest distinction between these desirable objects and that entire mutual ignorance which can only result in confusion, trouble, imprudent action and "reconsideration," the worst disturbance of the even progress of a deliberative body. The cause of the difficulty is the precise similarity in the nature and feelings of the two bodies. So far as the theory of their organization goes, the senate is now the popular, and the house the conservative branch of the legislature, the senate being now based merely on population, and the structure of the house rests, in a great measure, on the corporate rights of the towns. We are not sure but we could show instances where this theoretically supposed distinction has appeared in fact; in general, the difference in the size of the two bodies modifies any slight effect which would arise from it, so that it would be impossible to show any real distinction between the views taken by the respective branches of any subject presented to them.

Whatever particular errors or omissions the legislature is answerable for, certainly do not arise from want of talent among the members who composed it. There were, if we are not mistaken, more than the average number of men of distinguished ability. The standard of speaking, never low in a Massachusetts legislature, was well sustained; there was no desire on the part of any one to avoid laborious duties, — no one, who has not had an opportunity to observe the course of proceeding closely, can readily understand the great amount of public business transacted, particularly in committees, by leading members, whose time is as valuable to them as any one's; there was no rancorous party-spirit; although quite enough appeared, we believe that an unusual degree of good nature was displayed on all sides; in almost every instance — we wish we could say in all, members showed a desire to act on the abstract merits of cases before them without a view of consequences of secondary real importance. The only fault to be found with the *materiel* which composed the legislature, or more particularly the house, was the want of legislative experience seen in most of the members. The number of new members, we believe, was surprising even to those who are accustomed to the constant changes of the organization of the house. Between the legislature of 1842 and any of two or three years ago, there was as striking a *personal* difference, as if an entire political revolution had swept over the state. This difficulty is one which is observed always in our government; it had more weight than ever this year.

After what we have said, it follows almost of course, that a review of the results of the session would dwell more on what was omitted than what was performed. The bills which passed contain, as we have said, very little of general interest, besides the act

relating to imprisonment for debt, that suspending the insolvent law, that regarding divorce, and the guardianship of minors, and the resolve establishing libraries for the district schools of the state, we know of none that require notice here. Urgent attempts were made to make some change in the present system of the judiciary of the state; they failed entirely, however, — mostly from a disagreement of the views of those who desired to effect such change, and partly from the holy horror with which the legislature of the state always regards the bar, and any thing which, by any possibility, it may desire. An attempt to obtain another more deeply seated change, by introducing an amendment to the constitution which should prevent judges from holding office when more than seventy years of age, was more summarily rejected. An attempt to improve on the law relating to elections, so that the check lists might be more accurate, also failed. A bill repealing the probate assessment act was lost in its last stage, having passed both branches after the ordinary debate, and been engrossed by their order. Besides these, there were, of course, the discussions on the rights of atheists, on the liabilities of stockholders in corporations, on the justice of corporations in general, on such matters of national politics as could possibly be introduced, and on the intermarriage law. Besides the ordinary petitions on this last subject, those who advocated its repeal urged a law which should prevent any distinction in railroad cars on account of color; and we noticed, also, that one or two of the petition blanks on the admission of Florida into the Union, which were very rife a few years since, had been filled up and sent in. All these movements and debates were entirely inoperative, except in the consumption of time.

These were matters of comparatively trivial importance, — they were subjects which would have hardly been thought of, which certainly would have excited no general attention, if there had not been this body collected for the mere purpose of tampering with and changing existing customs and institutions. The great omission of the session, which draws and deserves all the censure which can be thrown on the whole, was the refusal to tax the state for the payment of the funded debt due this year. Here is the measure on which members who are answerable for it may rely in all future time, as their defence against any charge of undue boldness in patriotism or economy. When, in commenting on the legislation on this subject last year, we said that the legislature of 1842 would be actually driven to the resource of borrowing money to pay borrowed money,[1] we did not suppose, that we were actually foretelling the adoption by that legislature of a settled course of suicidal policy; we merely alluded to the necessity which would exist of borrowing money in anticipation of

[1] See the article on Legislation in Massachusetts, Law Reporter for April, 1841, (Vol. III., p. 441.)

the slow process of collecting a tax; we did not dare to say, we should not have been justified in saying, that a legislature which had the debt staring it in its face, without the power of subterfuge or evasion, would be satisfied with postponing the evil day in the full consciousness, that, when it did come, it would be worse than ever, and that the very process of postponement would be an additional wound to the prosperity of the community.

If we are to judge of the future by the past, there are now very few things which one might not feel justified in saying of the Massachusetts legislature. Thus much however, even now, it deserves at our hands. We cannot say, as we did last year, that it was satisfied with hasty legislation on this point. The question was fairly stated, and discussed with marked ability. We know of no legislative body of the present time, which can boast of greater skill and power in its members than was shown here on all sides, in the discussion on the finance bills. There was little "speaking for Buncombe," there seldom is in the general court; the question was really *debated*, and, in great measure, on its own merits. No one could watch the course of the discussion without being convinced that the heavy vote which the supporters of the tax at length were able to give, on a division, resulted from their strong and pointed arguments, which were pressed on the house in every variety of form. About one hundred and fifty members voted in favor of the bill throughout, and we believe we hazard nothing in saying that it would not have received one third of that number of votes had the question been taken without previous discussion, and every man had voted on his own original impressions, as the different proposals came before him.

The course of the affair was simply this: the finance committee presented their estimate of revenue and expenditure for the year at an early part of the session, from which they inferred that there would be about $55,000 of surplus of revenue, without any calculations on receipts from the general government. From this surplus, and the balance in the treasury at the beginning of this year, they proposed to pay $94,000, about one-third of the debt, and to pay the remainder in instalments of $50,000 in the four next years, borrowing from the banks, meanwhile, to pay such bond-holders as would not be satisfied to renew the state bonds in their possession. They also proposed to borrow from the banks $435,000, to pay the state's assessments to the Western Railroad, such loans to be repaid when the "state of the money-market" would permit an advantageous sale of the state scrip. The minority of the committee, consisting of the opposition members who served upon it, submitted a minority report, in which they attacked the estimates of the majority, and argued that the surplus supposed would never exist. These papers being before the house, Mr. Stevenson, of Boston, moved to recommit with instructions to report a tax-bill, and in that state of things the several parties joined issue.

We have no desire to follow the discussion; as we have said the plan of the finance committee was attacked with great force; those who felt that they had it in charge, defended it as they could, showing as much ability as could have been expected from men who had so distressingly weak a case. The very circumstance that before the end of the session, by the action of the legislature itself, nearly $20,000 was deducted from their "probable surplus," was enough to show the confidence their estimates deserved. This was, however, but a trifling matter; the question was one of principle; its decision was to settle the policy of the state; as such it was argued and as such it prevailed on the first test vote; one hundred and fifty-four members voting for the tax, and one hundred and forty-nine against it. Let us hope, that it was only the specious circumstances which gave an air of propriety to the opposite course, which led to the defeat of the bill when it was presented to the house more in detail; and that, in a case which shall have less plausible ground for pound-foolishness than this had, the legislature may show itself at least penny-wise. On its passage to a third reading the bill, as drawn up, was lost, one hundred and forty-one to one hundred and forty-nine. It is worthy of remark, that the representatives of Boston, whose citizens would have paid at least one half of the tax, voted, three to one, in its favor, and supported it with all their power and eloquence.

We had intended to say a word of the September session which the general court will hold for the apportionment of the representative districts of the state; but we have not left ourselves room. We have not ourselves seen the necessity of such a movement, when the regular session of next year would have time to perform the duty in any probable contingency, or when, at this session, the general court might have arranged for either of the three possible apportionments. We do not believe that there will be, in the disposition of the districts, the slightest partisan feeling. We doubt if any man of either party wishes an unfair partition; we know that no man dares to suggest one. The more is the pity that such a subject should be discussed at a special session, when no other questions will come before the two branches. The principal use which we can anticipate from this session will be an indirect one. Every new meeting of a political body like this, is a new evidence that the world is governed too much, and gives new reason to hope, that in time it may be content to govern itself with more moderation.

RECENT AMERICAN DECISIONS.

District Court of the United States, Maine, February, 1842, *at Portland.*

THE BRIG CASCO.

In every contract of affreightment, whether by charter party or bill of lading, the ship is, by the marine law, hypothecated to the shipper for any damage his goods may sustain from the insufficiency of the vessel, or the fault of the master or crew.

If a vessel is let on a contract of affreightment by charter party, the owners will not be held responsible for a loss occasioned by the violence of the elements, although the dangers of the seas are not excepted by the charter party.

But if they are chargeable with any neglect or fault, without which the loss would not have happened, they will be liable.

This was a libel on a charter party. The master of the brig Casco chartered her to the libellant for a voyage to Porto Rico, to carry a cargo of lumber, and from thence to her port of discharge in the United states, touching at Turks Island for a cargo of salt, if required by the charterer. The voyage was performed to Porto Rico and the cargo delivered. From that place she went to Turks Island and took a cargo of salt. On her return from Turks Island, she was found to leak so badly, that a large part of the salt was lost; of 5676 bushels laden, only 3132 bushels were delivered at Portland, the deficiency amounting to 2544 bushels. This libel was brought by the charterer against the vessel, to recover damages for the loss. The questions of law which arose and were discussed in the case, together with the substance of the testimony, appear in the opinion of the court.

The case was argued by *Rand* for the libellant, and by *T. A. Deblois* for the respondents.

WARE J. The first question which was raised and discussed at the bar, was whether under this charter party the vessel, *in specie*, is liable for any loss which the charterer may have sustained from damage to the cargo. It is contended on behalf of the respondents, that there was a demise of the vessel herself to the charterer, by which the possession was transferred to him; that he, under the charter party, became owner for the voyage, and thus his own carrier, and consequently, if any damages have been sustained, from the fault of the master or crew, his remedy is solely against the master and not against the vessel. This is a question which must be determined by the terms of the instrument itself.

The charter party is, in its form, somewhat special and peculiar. It sets forth that it is made and concluded between Allen G. York, the master, (who is also a part owner,) and John B. Brown, the libellant; and the master, in consideration of the covenants and agreements

of the libellant, does covenant and agree on the freighting and chartering of said vessel to the said party of the second part (the libellant), for a voyage from the port of Portland, "to one port in the Island of Porto Rico, and from thence to her port of discharge in the United States, touching at Turks Island for a cargo of salt, if required by the party of the second part." The charter party then proceeds to state the covenants on the part of the master; first, that the vessel shall be kept during the voyage tight, stanch and well-fitted, tackled, and provided with every requisite, and with men and provisions necessary for such a voyage; secondly, that the whole vessel, with the exception of the cabin, and the necessary room for the accommodation of the crew, and the sails, cables, and provisions, shall be at the disposal of the charterer; and thirdly, he engages to receive on board all such lawful goods and merchandise as the charterer or his agents may think proper to ship. The libellant on his part agrees to furnish cargoes for the vessel at Portland and Porto Rico, or Turks Island, and to pay for the charter of the vessel 1175 dollars, one half to be considered as earned at her port of discharge, and so much to be paid as may be required for the vessel's disbursements, and the balance on the delivery of the cargo in the United States, and also to pay all the expenses of loading at Portland.

It seems very clear from these covenants, that the possession of the vessel was intended to be in the master. He is to victual and man her, he agrees to receive on board such goods as the charterer shall choose to ship. The charterer agrees to furnish the cargoes, to pay the expenses of loading at Portland, and to advance, at her outward port of delivery, so much of the freight as may be required for the vessel's disbursements. Why should these covenants be inserted if the possession of the vessel was to be transferred to the hirer; and to be navigated by him? It is quite evident that this charter party was a contract of affreightment for the transportation of goods, and not a demise of the vessel; that the owners retained the possession under their master, and must be considered, therefore, as carriers.

There is, in the common form of charter parties, a clause by which the ship and freight are specifically bound for the performance of the covenants in the charter party. There is none such in this, but this is a condition which, by the marine law, is tacitly annexed to every contract entered into by the master for the transportation of goods, whether by bill of lading or charter party. The ship is, by operation of law, hypothecated to the shippers for any loss she may sustain from the insufficiency of the vessel or the fault of the master or crew.

There is another peculiarity in this instrument. It is usual in charter parties of affreightment, as well as in bills of lading, to insert a clause specially exempting the master and owners from losses occasioned by the dangers of the seas. This instrument contains no such exception, but this, as was justly contended in the argument for the respondents, is an exception, which the law itself silently supplies, without its being

formally expressed. It is a general rule of law founded upon the plainest and most obvious principles of natural justice, that no man shall be held responsible for fortuitous events and accidents of major force, such as human sagacity cannot foresee, nor human prudence provide against, unless he expressly agrees to take these risks upon himself. *Casus fortuitos nemo præstat. Pothier, Des obligationes,* No. 142. *Toullier, Droit Civile,* vol. 6. No. 227, 228.—*Dig.* 50, 17, 23. *Story on Bailments,* § 25. There is an exception to this rule that is entirely consistent with the principle of the rule itself. It is when the party to be charged has been guilty of some fault, without which, the loss would not have happened. The liabilities of the owners in this case are precisely the same, and no more extensive than they would have been if the usual exception of the dangers of the seas had been inserted in the charter party.

Having disposed of these preliminary matters, we come to the questions which have been principally discussed at the bar. They are partly, questions of law, and partly, fact. In the first place there does not appear to be any sufficient reason for questioning the seaworthiness of the vessel, when she sailed from Portland. She was carefully examined by Mr. Fickett, a caulker, before she was loaded, and he states that, with very slight repairs, which were made by him, she was in perfect order for the voyage. And in point of fact, on her outward passage, and till after she left Turks Island, she did not leak more than vessels which are considered tight, ordinarily do. On the 7th day after sailing on her return voyage she was found to have sprung a leak. The weather was not at the time, and had not been tempestuous or unusually bad. There had been part of the time a heavy head beat sea, and the ship at times labored badly. Occasionally, there were fresh winds but not amounting to a gale. On the 7th of November, at 8 o'clock, A. M. it was found that the vessel leaked badly.

The entry in the Log is, that the day commenced with fresh breezes, and cloudy weather with a heavy cross-head-beat-sea; at 6 o'clock P. M. took in foretop gallant sail, the brig laboring heavily, tried the pump every half hour; middle part of the day high winds and heavy head-beat sea, tried the pump every quarter of an hour. At 8 o'clock, A. M. commenced leaking badly; double reefed the mainsail and single reefed the foretopsail; two hands at the pumps. For the whole 24 hours she kept on her course N. W. with the wind at N. N. E. The testimony of the witnesses substantially agrees with the account given in the log. There was a fresh wind with a heavy swell of the sea. The vessel also had a cargo which tried her strength, but all these causes do not seem to have been sufficient materially to injure a strong and stanch vessel.

There can, however, be no doubt, that she was strained at that time and her seams were opened so as to admit a considerable quantity of water. During the remainder of the voyage the weather was variable,

but the vessel encountered none of unusual severity, until her arrival off Cape Cod. There she met a heavy gale and was obliged to carry a press of sail to keep off a lee shore. After it was discovered that the brig leaked, fruitless attempts were made to discover where the leak was, and she continued to leak more or less until her arrival at Portland on the 23d of November. The master then made a protest and called a survey of the vessel.

After the cargo was discharged the vessel was examined and repaired by the same caulker, who examined her before the voyage. He states that he found openings in her seams, which appeared evidently to be recent, and showed that she had been strained during the voyage. There was a leak about a foot in length in the garboard streak. The butts and wood-ends were a little slack and wanted some caulking; there was a small leak under the forecastle, the seams were a little open at the break of the deck, and the waterways were considerably open. The vessel on the whole bore evident marks of having been strained, but the injury could not have been great, as the caulker used but thirty pounds of oakum in putting her in good order for another voyage, and the whole expense of repairs did not exceed fourteen dollars. It appears also that the ship was easily kept free of water during the whole voyage by one pump, except for a short time, when the leak was first discovered.

If the injury to the vessel was so inconsiderable, the question presents itself, how happened it, that so large a part of the cargo was lost. All the witnesses, who examined the vessel before the cargo was discharged agree in ascribing the loss to two causes. *First*, the limber holes (which are small holes made in the under part of the floor timbers next the kelson, making a passage for the water to flow from the forward part of the vessel back into the well) it appears were choked up so as to prevent the flow of the water. A considerable quantity of water which should have found a passage back into the well, was thus constantly kept forward between the ceiling, or skin of the vessel, and the outside planks. The second was the want of sufficient dunnage at the bilge, between the first and second thick streaks, in the forward part of the vessel. All the witnesses agree that there was sufficient dunnage on the floor, and also on the sides of the vessel in the after part. But at the bilge, between the two thick streaks, from the mainmast forward there was on the starboard side about eighty square feet and on the larboard side about forty square feet uncovered with dunnage. On examining the ceiling here the seams were found to be open. On the starboard side, one seam was open for five or six feet to the width of five-eighths of an inch, and on the larboard side there was a seam open as wide for fifteen feet, and generally the ceiling was not sufficiently tight to prevent the water from being forced through, by the motion of the vessel. The vessel having a flat floor, when she was sailing with the wind on her beam, and thrown down on the opposite side, the water, which was prevented from passing through the

limbers into the well, was washed down to her bilge, and by the motion of the ship blown up through the open seams of her ceiling directly upon the salt. Nearly all the witnesses agree that it was in this way the salt was lost. And in point of fact the whole extraordinary wastage was on the sides in the forward part of the vessel; the loss in the after part was not more than what is usual. The evidence also is, that the salt melted most in the larboard wing, though that was better supplied with dunnage than the other side. But then it appears from the log, that the vessel, during the greater part of the passage, was sailing on her larboard tack, and this would naturally occasion the most waste there, if it was produced by the blowing of the water through the seams of the ceiling. On a view of the whole evidence it may, I think, safely be taken as an established fact, that the loss of the salt arose from the two causes that have been mentioned.

The whole case, then, seems to be reduced to this, whether the neglect of the owners to provide means for clearing the limber holes, and the neglect of the master to place sufficient dunnage on the wings of the forward part of the vessel to protect the salt from the water, are faults of such character as to render the parties legally responsible for a loss occasioned by these very deficiencies. If no fault can be imputed to the master or owners on this ground, the loss must be ascribed solely to the dangers of the seas and be borne by the shipper; for though these dangers were not by the terms of the charter party in terms excepted from the responsibilities of the master, the exception is made by the law. A person is never presumed to take upon himself the risk of inevitable casualties, which the common law, somewhat irreverently calls the acts of God, unless he expressly agrees so to do. The law never requires impossibilities. *Impossibilium nulla obligatio est. Dy.* 50, 17, 25. But when a party is chargeable with a neglect or fault, without which the case would not have happened, he will then be responsible for a loss by inevitable accident, or an accident of major force. It is not that the casualty is imputed to him, but his own neglect or fault, which is the occasion of the accident proving fatal. Some vessels have movable boards or plank placed over the timbers, called limber boards, so that they may be taken up to clear the limbers when they become choked; some have a rope or small chain rove through these limber holes to clear them when necessary. This vessel had neither. The board over the limbers was fastened down and no examination was made to ascertain whether the limbers were free or not. Now, if the importance of providing a passage for the water is such that grooves are cut in the timbers for that express purpose, it certainly would seem to be a want of proper care on the part of the owners to provide no means for keeping them clear; especially as they are very liable to become stopped. If this passage had been kept clear so as to admit the flow of the water forward to the after part of the vessel, it is certain that the pump would have easily kept her clear. The accumulation of the water forward would easily have been pre-

vented, and of course the salt would not have been dissolved. And in the second place, with respect to the dunnage; upon this point, a number of witnesses of extensive experience in navigation, either as ship owners or shipmasters, were examined. Some were of opinion that the dunnage in this case was sufficient for a tight vessel, others thought that the dunnage, whether the vessel was tight or not, for a cargo of salt, ought to be carried higher up upon the wings. But all agreed that it was insufficient if the vessel was not tight. It must be admitted upon the evidence that the vessel was tight when she received her cargo, and that the leaks were produced by straining with a heavy cargo and a heavy swell of the sea. But admitting the vessel to be tight, it is still true that some water will find its way into a tight vessel; and it is certain that the ceiling, or what in the language of the sea is called the skin of the vessel, was far from being tight. The seams were open to such a width that in the rolling of the vessel the water, if it did not find its way into the well through the timbers, would be freely blown through them upon the salt.

Did then the master or the owner take all the precautions for the safety of the cargo, which was required by the nature of their engagement. The duty of the owners under a contract of affreightment by a charter party, is, to provide a vessel tight and stanch, and every way fit and prepared for the particular service for which she is hired. The seaworthiness of the vessel, and her fitness for the particular voyage, is a term of the contract implied by law. The common law holds the owner to a warranty in this particular, and though the vessel may have been examined before sailing by skilful shipwrights, and pronounced by them every way fit for the voyage, yet if the goods of a shipper are injured from some latent defect of the vessel, the better opinion is that the owner will be responsible. 3 *Kent's Comm.* 205, *and* 213. *Curtis's Rights of Seamen*, 202. *Lyon* v. *Mells*, (5 East, 428.) And this warranty against latent defects, is held by Pothier to result from the nature of the contract. In every contract of letting and hiring, the letter undertakes that the thing let, is fit for the purpose for which it is hired. *Pothier — Contrat, Charte Parties, No.* 30. *Contract de Louage No.* 110 — 112. And then with respect to the stowage of the goods, the master is held to the most exact care and diligence, and it is particularly his duty to provide proper dunnage to prevent the goods from being injured by the leakage. *Abbot on Shipping, Part* 3, *chap.* 3, *s.* 3, 224. The degree of care will of course depend on the nature of the cargo, some goods being more liable to injury by exposure to wet, than others. My opinion upon the whole is, that the neglect on the part of the owners to provide means by which the limbers might be kept open so as to leave a free passage for the water from the forward part of the vessel to the well, and the omission on the part of the master to provide proper dunnage for the wings of the forward part of the vessel, are such neglects as render them legally responsible for a loss that may be ascribed directly to those deficiencies.

Supreme Court of Pennsylvania, December Term, 1841.

THE SCHOOL DIRECTORS OF THE BOROUGH OF WEST CHESTER *v.* FRANCIS JAMES, GUARDIAN OF THE MINOR CHILDREN OF WILLIAM GIBBONS, DECEASED.

The domicil of a guardian is not necessarily the domicil of his ward: Therefore ruled, that the property of minor children resident in a township, which had rejected the common school system of Pennsylvania, was not taxable for common school purposes by a borough in which their guardian resided, though such borough had adopted it.

THIS was a case stated in the common pleas of Chester county, and the facts were these. The defendant, an inhabitant of West Chester, was appointed guardian of the minor children of William Gibbons, whose residence at his death was in East Bradford, in the same county. The children continued to reside with their mother in East Bradford, where they were born soon after her marriage with a second husband. The common school system of Pennsylvania was adopted by the inhabitants of West Chester but rejected by the inhabitants of East Bradford. The personal property of the minors, however, was assessed, in the hands of their guardian by the common school directors of West Chester; and the guardian resisted the tax on the ground that the domicil of his wards was in East Bradford, and their personal property not taxable in West Chester. The court gave judgment in his favor; and the cause being removed, by writ of error, was argued here by

Lewis for the plaintiffs.

Frazer Smith for the defendant.

GIBSON C. J. delivered the opinion of the court. As this case has no precedent, we must decide it on grounds of reason and analogy; and, in order to do so, it is necessary to premise certain principles about which there is no dispute. The domicil of an infant is the domicil of his father during the father's lifetime, or of his mother during her widowhood, but not after her subsequent marriage, the domicil of her widowhood continuing, in that event, to be the domicil of her child. A husband can not properly be said to stand in the relation of a parent to his wife's children by a previous marriage, when they have means of support which are independent of the mother in whose place he stands for the performance of her personal duties, because a mother is not bound to support her impotent children so long as they are of ability to support themselves. Neither can they derive the domicil of a subsequent husband from her, because her new domicil is itself a derivative one and a consequence of the merger of her civil existence. Her domicil is his, because she has become a part of him; which cannot be said of her children. Having no personal existence for civil purposes, she can impart no right or capacity which depends on a state of civil existence; and after a second marriage, the domicil of her

children continues to be what it was before it. Thus we see, that, when the defendant was appointed guardian of these minor children, their domicil was in East Bradford, where they resided with their mother if that were important, even after her second marriage; and as the *situs* of their movable property attended the domicil of their persons, it was taxable only there. So far there is no dispute. But as a father, or a mother *sui juris*, may change the domicil of the child by changing the domicil of the family, provided the change be induced by a disinterested motive — not, for instance, to change the rule of succession in the event of the child's death — the question is whether a guardian or tutor stands in the place of a parent or has the same power; and it is still a vexed one with the civilians, who are equally divided about it. Those who maintain the affirmative of it, are corroborated by the Code Civile, which, though of positive enactment, is supposed to be founded in the established principles of civil jurisprudence; while those who maintain the negative, have on their side, among others, the authoritative name of Pothier. But the former are supported by the approbation of Mr. Burge, the learned British commentator on the conflict of laws, as well as by the opinion of sir William Grant in *Pottinger* v. *Wightman*, (3 Merivale, 67) and by the decisions of some of the American courts; which would be amply sufficient to turn the scale of authority were it not for the powerful doubt thrown in, on the other side by Mr. Justice Story. "Notwithstanding," says he, "this weight of authority which however, with one exception, is applied solely to the case of *parents*, there is much reason to question the principle on which the decision (in *Pottinger* v. *Wightman*) is founded, when it is obviously connected with a change of succession to the property of the child. In the case of a change of domicil by the guardian, *not being a parent*, it is extremely difficult to find any reasonable principle on which it can be maintained that he can, by any change of domicil, change the right of succession to the minor's property." (Conflict of Laws, 2d ed. § 506 *in notis*.) And there are reasons for this doubt, which seem to bear it out. An infant who has a parent *sui juris*, cannot, in the nature of things, have a separate domicil. This springs from the *status* of marriage which gives rise to the institution of families, the foundation of all the domestic happiness and virtue which is to be found in the world. The nurture and education of the offspring, makes it indispensable that they be brought up in the bosom, and as a part of their parent's family; without which, the father could not perform the duties he owes to them, nor receive from them the service which belongs to him. In every community, therefore, they are an integrant part of the domestic economy; and the family continues for a time to have a local habitation and a name even after its surviving parent's death. The parent's domicil, therefore, is consequently and unavoidably the domicil of the child. But a ward is not necessarily or naturally a part of his guardian's family; and though the guardian may appoint the place of the ward's residence, it may be, and usually is, a

place distinct from his own. When our infant has no parent, the law remits him to his domicil of origin, or to the last domicil of his surviving parent; and why should this natural and wholesome relation be disturbed by the coming in of a guardian when a change of the infant's domicil is not necessary to the accomplishment of any one purpose of the guardianship? The appointment of a new residence may be necessary for the purpose of education or health; but such a residence, being essentially temporary, was held, in *Cutts* v. *Haskins*, (9 Mass. R. 543) insufficient to constitute a domicil. But, granting for the moment, that a guardian may for some purposes change his ward's domicil, yet if he may not exercise his power in this respect purposely to disappoint those who would take the property by a particular rule of succession (and nearly all agree that even a parent cannot) how can he be allowed to exercise it so as obviously and unavoidably to injure the ward himself? It is true, that what has been said on the subject has had regard to a change of national domicil, and that here we have to do with a supposed change, by implication of law, from one township to another in the same county; but the power of the guardian to do injury, can be no greater in the one case than it is in the other. The very end and purpose of his office is protection; and I take it there is no imaginable case in which the law makes it an instrument of injury by implication. Where indeed he acts fairly and within the scope of his power, the ward must bear the consequences because he must bear those risks that are incident to the management of his affairs; but that is a different thing from burthening him with a loss as a mere technical consequence of the relation. But a guardian cannot convert his ward's money into land, or his land into money, except at his own risk; and for a reason more imperative than any to be found in a case of mere conversion, he must not be allowed to burthen his ward with a certainty of loss by subjecting his property to taxation for purposes in which the ward has an interest. It is said these minors may receive an equivalent for their contributions to the school fund by participating in the instruction which it was intended to dispense; but the district in which their parents resided has elected to reject both the benefits and the burthen of it; and to say they are bound by the election made by the inhabitants of their guardian's district, is to assume the ground in dispute — that their domicil has been changed. A guardian has indeed power over his ward's person and residence; but it follows not that the ward's domicil must attend that of his guardian, for there is nothing in a state of pupilage which requires it to do so. We are of opinion then that the domicil of a ward is not necessarily the domicil of his guardian; and that the personal property of these children, was not taxable by the borough of Chester. Judgment affirmed.

District Court of the United States, Southern District of New York, February, 1842 — in Bankruptcy.

IN THE MATTER OF AUGUSTUS ZAREGA.

Bankruptcy: Foreign creditors.

THIS was a petition to be declared a bankrupt, and was opposed by a creditor of the petitioner on the following grounds: 1. That the petition and schedule were not specified on oath before an officer, duly authorized to act in cases of bankruptcy. 2. That he does not furnish an accurate list of his creditors, their residences, and the amounts severally due — and that he has not set forth a true inventory of his property and effects. 3. On the constitutional grounds. There were seven other objections filed against this petitioner which were not read at the first hearing, but it was stated that several of the creditors resided in Antwerp, and some in Rio Janeiro, and that the notice had been too brief to allow them to derive any benefit from it, and that the schedule did not set forth the agents of any such foreign creditors. The points were argued by

Joachimssen for the opposing creditor, and by

J. H. Patten for the petitioner.

BETTS J. delivered an elaborate opinion in favor of the constitutionality of the law; also in favor of the jurisdiction of this court, and the authority of commissioners to attest the necessary papers. At a subsequent day an opinion was pronounced upon the other points in substance as follows:

It appears that some of the creditors of the petitioner reside abroad, and the objection taken by the opposing counsel is, that the discharge of the bankrupt under the laws of this country do not discharge him from his creditors residing abroad. The exception is taken under the idea that the debt was contracted in Germany, although I see no evidence before the court to that effect, or any thing to show but that the debt was contracted here in the ordinary course of business transactions, such as an order sent abroad for goods or the like. It is not essential to ascertain the origin or location of the debt. If, however, the debt was contracted in Germany, it might have an effect on the proceedings, when the final steps are to be taken. The question here is, whether the discharge of a bankrupt under the law of this country, would operate as a bar to the demands of foreign creditors, it being asserted that the United States have no power to destroy a contract entered into without their jurisdiction, and the contract is to be left to the jurisdiction of that country wherein it originated. It is not important, in disposing of this question, to enter into a discussion of the essence of contracts or their obligations, nor to inquire into the effect

of a discharge in this country, under the bankrupt law, if set up in a foreign country as a bar to the claims of creditors. In England, as well as in France and Holland, and perhaps throughout Europe generally, the discharge of a bankrupt under the laws of either country operates in all other places whatsoever. So a person having been decreed a bankrupt in France, may avail himself of the privileges it confers on him, in any part of England, and plead it with the same effect, as in his own country. So in England, where they set up that claim in behalf of their own bankrupts in foreign countries, they allow the same privilege to others. But in this country we do not recognise such a doctrine. A discharge as a bankrupt in a foreign country is not deemed here a bar to any action that may be brought. The discharge is considered as local, and although an assignee of an individual declared a bankrupt in a foreign country, would be allowed to sue as such assignee, yet our courts would not recognise the discharge as a bar to debts contracted in this country, or due to citizens of this country. Here the law operates as a bar to any action brought in any of our courts.

It is objected that congress is not competent to pass a law, which should destroy debts contracted abroad. The discharge operates as a bar to any suit brought in our courts, and while the act extinguishes the debt, it declares in the same section, that it may be pleaded in bar of any action brought in any court within our judicature. Taking the questions on the broad ground that the law is not competent to discharge debts contracted abroad, I see no ground for the argument urged. If the petitioner had come here with the intention of availing himself of this law to extinguish debts contracted in another country, that might defeat the proceedings. But if he resides here, and the debts were contracted abroad, I see nothing that should exempt him from the full effects of a discharge given to a bankrupt. Nor is it important to consider how far the discharge here might avail him if set up abroad. His creditors abroad might perhaps proceed against him there, if he should come among them; we have nothing to do with that. The comity of nations recognises the unity of the bankrupt law. Although this is applicable as a general rule in other countries, we do not recognise it is as exonerating the person of a foreign bankrupt from arrest, or his property from seizure. Under these views I see no ground for interrupting the proceedings. The law operates as a bar to all creditors here, and may be pleaded as a bar to any suit brought against him here.

In the matter of Charles P. Houghton.

Bankruptcy: In the petition to be declared a bankrupt, the date of the *jurat* is not essential.
A fraudulent transfer by the petitioner will not prevent his being declared a bankrupt.

This was the case of a petition by Charles P. Houghton, to be declared a bankrupt under the late act of the congress of the United States. Upon a notice to show cause, several objections were made to the decree to the effect, that there was no date to the *jurat;* that the petitioner converted trust funds to his own use in May, 1840; and that, in October, 1839, he fraudulently conveyed property to his father in trust for his wife.

Betts J. The petition is dated on the 7th of February, and the jurat is dated February, without specifying the particular day, and, it is said, this renders the petition imperfect — that no remedy could be had against the party for false swearing, because there could be no proof as to when such false swearing occurred. The objection is not one of substance. The offence would be false swearing, and it forms no part of the attestation that the date should be affixed. It would be sufficient if the party were indicted for false swearing, to shew that the oath was made. If the party were accused of swearing falsely on the 7th of February, it might be proved that it was any other day.

A more important question in the case is, the interposition of the objection, that the petitioner has been guilty of fraud in contemplation of bankruptcy, and whether it would be a sufficient bar to his decree, because the acts of fraud were committed anterior to the passage of the act. The question is, can the court bar the party from his decree because he committed frauds previous to the enactment or its going into actual force?

This is a question of great importance, and must be sometime or other met in the courts, as there is no doubt that creditors will interpose various acts of the debtor on the ground of fraud, such as his giving some of his creditors a preference, or making an assignment for his own benefit. These and various other such objections will no doubt be offered to his discharge. But it seems to me, that this is not the place to raise such objections. No doubt the parties will be met by all sorts of objections that can be raised against making him a bankrupt. All may be brought up, and if they are established they will overthrow his petition, unless the act indicates some other remedy. On this subject the law pronounces, that giving a preference to creditors shall be deemed a fraud against the act. And if it stopped there, the petitioner in such a case would be prevented from getting a decree. But this section is framed for a different purpose. It does not mean that the party shall be stopped from being a bankrupt, but seems to call for an enforcement of his petition, and that he shall be

made a bankrupt, and then it goes on to point out how it shall act for the benefit of his creditors. The act of fraud clothes the general assignee with power to take possession of the property, thus indicating that the assignee in such a case is to have power over the property. But if the petition could be stopped there can be no assignee, and the creditors would be remediless, whereas this act contemplates that the act of fraud shall divest the property from the fraudulent assignor, and give it to the benefit of all the creditors. It says that any transfer of property made in contemplation of bankruptcy, to a person not being a *bona fide* creditor, shall be void, and a fraud on the act. And it is therefore urged, that the party committing a fraud upon the act shall be excluded from the benefit of the act. If the provisions of the act stopped there, the court would apply them. But the act goes on and says that the general assignee shall be at liberty to claim the property so disposed of, as part of the assets of the bankrupt. Therefore it cannot be a bar to obtaining bankruptcy, but puts the property in subjection to the assignee.

It is further said, that the assignee shall immediately go and recover the property thus fraudulently assigned, notwithstanding this assignment. But it does not say that the party shall be prevented from being a bankrupt, but that he shall be deprived of the benefit of the act. It does not debar him from the proceeding, but rather calls for his being made a bankrupt and places the property under the control of the assignee, and the assignee distributes it to the creditors. This construction of the law renders it unnecessary for the court now to pronounce whether all acts, antecedent and before the passage of the statute, came within its provisions. The question does not now come up, and the court need not say whether the statute is retrospective or applies to acts antecedent to its passage.

The court therefore wishes it to be understood, that, in relation to petitions for discharge, it is not sufficient cause to prevent the bankruptcy, to show before this court that there has been a fraudulent assignment, before the passage of this act, as there are other remedies for such cases. And in this case the objections that the petitioner made a conveyance to his father for the benefit of his wife, and made an assignment for preferred creditors, are included in this decision. The objection that the petitioner, since the passage of the act, used trust funds for his own benefit, is a matter of fact, which must go to the commissioners.

In the matter of Cassander Frisbee.

Held, that the inventory of the petitioner in the present case was not sufficiently distinct.

Amendments of schedules will be allowed, in cases of bankruptcy, on payment of costs, where there is proof that the errors arose from inadvertence.

This was a petition by Cassander Frisbee to be declared a bankrupt. Objections were made that his inventory was not sufficiently distinct.

Betts J. In mere matters of form, where the court has discretionary power, the utmost possible indulgence will be given. But many of the objections to the regularity of the proceedings are not matters of form, but of substance. They are, that the petitioners have not complied with the demands of the statute, which gives the bankrupt his discharge if he complies with them, but not otherwise. Petitioners come into court, some of whom apparently take a pleasure or pride in evading the law, by adopting what they think a better mode than that pointed out by the statute or the rules of court. But in doing so, they are irregular, for they are strictly bound to conform not only to the statute, but also to the rules as much as the statute, as the rules have been made to carry out in detail the requisites of the statute, and were not framed by the court with a view to its own convenience or that of the parties interested, but adopted under the express directions of congress, and therefore it is not optional with the parties to devise any better mode, if they could do so. And if they attempt it, they must run the hazard of throwing impediments in the way of their clients, and have to begin anew.

The objections in this case are, first, that the property is not properly described. The party should have seen what is required by the act and have complied with it. This is not mere matter of form, but is made by the law a condition that he should do so, and he can no more obtain his discharge without a proper inventory than he could without entering his petition. Counsel must thus see the importance attached to the inventory. By the act, the assignee must have such a description of the property as would fix its location and enable him to identify it.

This schedule is loosely drawn, and sets forth that the bankrupt is entitled to some real estate, one half of certain land, the whole of which is valued at $4000. "An interest in half a lot of ground in Buffalo, which your petitioner intends to assign to the assignee. The present value unknown, but which when purchased was estimated at $4000." This is no description at all. It only says that there is some ground at Buffalo which he had a claim to.

The party had nothing to do but turn to the form of the act, which sets forth what was necessary to be done, when describing his real estate. If the ground is described as a lot in a certain part of Pearl street not now occupied, or a farm of land lying in such a state or territory and county, conveyed by such a person to the petitioner, so that the assignee can go and trace it out and see it, it would be then sufficient, but as it now stands, it is not. It is not optional with the parties not to comply with the law. There must be a compliance with it, and the court must insist that the parties shall do all that is required of them.

Another branch of this inventory which is objected to, is that of the household furniture. The petitioner merely says household furniture, but does not say where it is, or whether it is Buffalo, NewJer-

sey, or Connecticut. With respect to this objection, similar objections have been raised in other cases before the court, and the parties are bound to set forth every part of their property, and the location of every part and portion of it, and furniture is not excepted.

The law allows the assignee to set apart a certain portion for them, but it must be put in the description for the assignee; although the parties by doing so might subject it to an execution, that does not exempt them. The petitioner does his duty when he describes the property, and if the assignee cannot bring it into the general fund for all the creditors, it is not the bankrupt's fault, he does his duty.

It is a matter of regret that delays in the proceedings should thus occur; but a rule having been laid down, it must be observed. In this case, the property is of small amount, but if the court let two or three hundred dollars pass, it might do so in a case which involved thousands. The inventory must, therefore, in all cases, designate the property so that the assignee can find it out, and identify it.

Counsel for the petitioner. Every article of the furniture is set forth in the inventory. The petitioner is now in New York, is it necessary to state the house in which the furniture is?

BETTS J. I think it is.

Counsel. In regard to the description of the property. He never derived any interest from that property. It was conveyed to him on condition of his paying 8000 dollars, and he never paid it. And there is a penalty of 800 dollars incurred by his not paying, and therefore it is not a property but only a debt.

BETTS J. Your observations are seemingly made in order to convince me that he had no interest in it, and if he had no interest in it, he should not come here and tell his creditors that he had such an interest. In his schedule he says, "interest in half a lot of ground in Buffalo, which your petitioner intends to assign to the assignee." If he had said he had but a verbal contract, it might do; but what he tells is a very different thing. He does not speak of a deed, but of an interest of which he has a deed.

Counsel. Can the petition be amended, if the commissioners say there is no fraud in it?

BETTS J. You may make a subsequent motion in relation to it, but at present I deny the motion for a decree.

Counsel. I would then move to amend the description, if it is deemed insufficient, without going through the process of two publications.

BETTS J. There is a deeper difficulty still to be considered. It is questionable whether the court can allow the amendment.

At a subsequent day BETTS J. referred to the question as to the competency of the court to allow amendments. He thought that the United States courts sitting in bankruptcy, had power to regulate and

modify the proceedings, but the great difficulty would be to arrive at that point where the court could interfere. When does the court take cognizance of the matter? Not till the petition is presented and the order made. But whether, during the running of the first notice, the court could allow the petition to be varied does not arise here. Every power that the court can justly exercise over a suitor, it can exercise over a bankrupt. In this state, the court thought that the bankrupt might have the privilege of amending his schedule or inventory; but it was a privilege which would be granted with great caution. The court would not permit papers to be prepared loosely and carelessly, and then allow the petitioner to come in and ask for a remedy. The court must be satisfied that every thing had been done in good faith, that the errors had occurred through inattention or inadvertence, that it was not an omission studied with a view to the privilege of amending. Proof must be exhibited to the court that it was an error of inadvertence. If there was any design, or symptom of it, the matter will be referred over. As a general rule, the court has power to authorize an amendment to the schedule, but only on very convincing proof that the error was unintentional; nor would it then be allowed, without payment of costs. In this case of Frisbee, the court said no amendments could be allowed, as that question had not been argued, nor was there any of that proof required before an amendment would be authorized. The court only relieved the bar from the difficulty as to the power of the court to allow amendments, but they would not be allowed on a bare motion, or on the statement of counsel.

In the matter of Thomas D. Lee.

Bankruptcy: Examination of a petitioner, before the decree of bankruptcy is granted.

This was the case of a petition to be declared a bankrupt, and the question was, whether the party was subject to personal examination before the decree of bankruptcy was passed against him. There was a motion to have him examined before the commissioners, and his counsel objected that he was not subject to examination until after the decree was passed.

Betts J. This is an important point, but I think that the counsel for the petitioner is mistaken in his reading of the law. He will find by the fourth section, that the bankrupt shall be always subject to examination orally or by interrogatories before the court or commissioners touching all matters relating to the bankrupt, and his acts and doings as the court may think proper. It is said, that congress intended only that he should be subject to an examination after

being declared a bankrupt. But in referring to another section of the act, it will be found, that he takes the name of bankrupt before he is pronounced so by the court. On filing their petitions they are deemed bankrupts, and that is the *descriptio personæ*. And though he has still to be declared so by the court, yet on showing cause and giving notice, he is nominally, and for the purpose of enforcing this act deemed a bankrupt from the time he applies to the court. And I have no doubt that congress intended to subject him to examination from the time he applied to be made a bankrupt. But it also appears by another section, that it was intended to subject him to the orders of the court; and that he cannot get his discharge until he complies with all the orders of the court; and one of the orders of the court is, that certain matters shall be sent to the commissioners; and if the court order the bankrupt to go to the commissioners for examination, it is as much an order as it would be to desire him to show his books; and it is an order in strict conformity with the act. But the court is also authorized to proceed summarily, as in chancery. And in summary proceedings in equity, it is the ordinary practice to send matters before a master in chancery for examination. In either point of view, he is therefore bound to go before the commissioners for examination, before he is declared a bankrupt. He is bound to go there, because it is one of the orders of the court, which he is bound to comply with, or because it is a proceeding in the nature of equity, and in either of these points of view he is bound to go there, and the court has power to make him do it. The act manifestly intended that the creditor should have the right to go into the whole matter, in order to show, if he can, that the petitioner has not complied with the law, and thus cut him off from a decree.

There can be no doubt, that when the framers of this act first prepared it, they contemplated only the voluntary bankruptcy, but it was afterwards thought better to couple with it the involuntary, and in order to do so this mode of proceeding was provided. It would of course be unjust to let a creditor proceed against a bankrupt, without giving him any remedy, and it is manifest that congress intended to let the debtor come in and show that the creditor had no right to stop his business and take away his property, and it therefore gave him this proceeding to counteract it. But in doing so they have attached to the voluntary proceeding the same privilege as to the involuntary proceeding, and have given to the creditor the same power as to the debtor, and in both cases it is competent for the parties to show, by matter of fact or law, why the proceedings should not go on.

It is sometimes the interest of the creditor to prevent the bankrupt getting a decree, as his not doing so might better ensure individual debt, and therefore it was his interest to prevent him. Ordinarily it is for the interest of all parties that the proceeding should go on and the property go to the assignee. But the creditors have liberty in this incipient stage of the proceeding to show that the bankrupt is not entitled to a decree.

In the matter of Robert Malcom.

Bankruptcy: Informalities in the petition.

In this case, the application of Malcom for a decree of bankruptcy was opposed on the ground of informality in his petition: 1. Because the name of the petitioner was not signed in full; 2. Because there were erasures and interlineations in the petition; 3. Because the schedule was not sufficiently definite.

Betts J. said, that, by the rule of the court, the petition should be free from erasures, etc., and the name of the petitioner signed in full. If wanting in conformity to these rules, the papers would be sent back. It was not contemplated by the rule to destroy the merits of an application, unless the sense of the paper was ruined by such erasures and interlineations, or if the papers were grossly imperfect. It is intended to have the papers neatly made out, so that they can readily be read over. In this case, he thought the objections not founded in fact. The petitioner first wrote his name with the ordinary abbreviation of "Rob't," and that was erased and the name written in full. So with the interlineations in the papers. They were not such as affected the sense of the document, but in some instances rendered it more definite. The court did not think it an infringement of the rule, that one or two small words were interlined in the body of a paper. Another objection is, that the schedule is not sufficiently definite. The party sets out family stores. It is not necessary that the petitioner should set forth a perfect and complete exhibit of every article. But it must be so explicit that the assignee or his agent may be enabled to find the property if necessary. And so with wearing apparel. It is not necessary that every article of clothing should be set out, only it should be so set forth that the assignee may be enabled to ascertain whether he can claim it or not.

In the matter of Horace Plimpton.

Bankruptcy: Informalities in the petition.

Betts J. In this case the objections are, that the petitioner did not set forth, to the best of his knowledge, a list of his creditors, with their places of residence and the amounts due to each. The parties must, however, point out the instances in which it has been omitted, and if they do the court will not pass it over. The second objection is, that the schedule annexed to the petition is defective in not showing the residences of all the petitioner's creditors. This objection rests

under the same imperfection as the other, namely, that the particular omissions were not pointed out. Another objection is, that the petitioner does not set out an accurate inventory of his property and every portion of it. This is a question of fact, and if he has not set it out properly, it would be fatal to his application. The fourth objection is, that by the schedule it plainly appears the petitioner has an interest or ownership in certain furniture, which is not properly mentioned in the schedule. The schedule says, "other furniture in said house, which is mortgaged to a person in Massachusetts," and when thus designating this mortgaged furniture, he refers, in relation to it, to the clerk of the record office in Brooklyn, to show that the furniture is mortgaged for more than it is worth. As the petitioner thus sets forth the amount of part of his furniture, and sets forth that more of it is mortgaged, and to whom, I apprehend he complies with the act, as the assignee can be under no difficulty in relation to it, and can see what part of it is under incumbrance and what is not. It is not to be expected that papers of this sort will be positively certain as to every particular, but only reasonably certain, so that the creditors can fairly avail themselves of them. The fifth objection is, that the petitioner does not set forth in his schedule an assignment of certain property which he assigned to C. Sherwood, by an assignment of certain accounts or choses in action, etc., belonging to the petitioner. The schedule says, that those debts were "assigned to Sherwood as my assignee, to be divided amongst my creditors *pro rata.*" This general reference to the assignment would not be sufficient, but when the party gives a copy of the assignment, it is to be considered part of the schedule, and I do not see any necessity for a list of the debts which are contained in that assignment. It may be a question between his assignee and the general assignee as to who shall have the property; but a list of the debts would throw no further light on the subject; and would be merely putting into the hands of the assignee a paper of no use to him. These objections were overruled, and the matters of fact sent before a commissioner.

In the matter of Chester S. Kasson.

Articles of jewelry belonging to a bankrupt, do not come under the description of wearing apparel, and if not set apart by the assignee, must be surrendered to him.

Articles of a similar nature, belonging to the wife of a bankrupt, if belonging to her before her marriage, do not vest in the assignee — or if presented to her since, and they are such as are suitable to her condition and circumstances in life, they may likewise be retained by her.

Whether they are suitable or not, is a question of fact, to be determined by evidence before a commissioner, on a reference upon exceptions taken to the decision of the assignee.

[The opinion of Judge Betts in this case is omitted for want of room. A recent decision of Mr. Justice Story, in a similar case, wherein a somewhat different doctrine is held, will appear next month.—Editor.]

INTELLIGENCE AND MISCELLANY.

OBITUARY NOTICE. Died, at his residence in Hingham, County of Plymouth, Mass., February 11, the Hon. EBENEZER GAY, Counsellor at Law, aged 71 years.

He was born in Boston, February 24, 1771, and was a son of Martin Gay, Esq., a highly respectable mechanic of that town. His paternal grandfather was the Rev. Ebenezer Gay, D. D., who for 69 years was pastor of the church in Hingham, and died March 8th, 1787, in the 91st year of his age. It is said of this venerable divine, "that he retained the vigor of his mind to this advanced age," and "that he died on the morning of the Sabbath, as he was preparing to go through the labors of the day." His memory is still revered for learning and patriotism, and for his ministerial gifts and piety. The subject of this notice was graduated at Harvard College, with the class of 1789. He studied law in the office of Christopher Gore, who was an eminent lawyer and statesman of that day, and afterwards governor of the Commonwealth. Mr. Gore was a pattern of literature and science, making them the heirs of his ample fortune, by bequeathing it in his will to Harvard College. The innate disposition of Mr. Gay for integrity was fostered by the example of his excellent tutor; and, upon his admission to practice, at the Court of Common Pleas, April term, 1793, in the county of Suffolk, he soon rose in the esteem of the citizens of his native town, as a young lawyer, who united the elements of moral worth with a correct knowledge of his profession. His practice increased and was lucrative, even when fees were small, and the country was not prosperous. He might have gained an ample fortune; but, attracted by early associations, he, in the year 1809, removed to Hingham. He was soon afterwards offered by Governor Gore the appointment of Judge of the Court of Common Pleas, but declined it; and he continued the practice of his profession, but in a more limited sphere, to his death. He was of that valuable class of the profession, who, without possessing the rare gift of eloquence, or the more common talent for the conflicts of the bar, are yet able, by their learning and integrity, to pay the debt which every lawyer justly owes to his profession. His clients, and among them the many widows and orphans who resorted to him for advice, always found in him a friend as well as a counsellor. He was not so tenacious of the honorary reward of his own skill, as of their profit. He delighted to cultivate peace among his neighbors, to sooth their irritated feelings, and to check the spirit of litigation. He was universally regarded as an honest lawyer, without fear or reproach. In the law, those are not always the best models of the human character, who are most renowned for the arts of the profession. But it is due to our age to say, that no profession has more reason to be proud of its sons than the law: for they adorn and improve every department of society, and possess in the highest degree the confidence of the nation. Through life, Mr. Gay exhibited a unity of character, which was always marked with usefulness, without ostentation or display. From its establishment, he was the President of the Hingham bank, and managed its affairs with singular prudence and success. He was a benevolent man, without seeking the praise of beneficence; and he has left to his children a beautiful example of moral worth and integrity in all the relations of life. In politics, he belonged to the old federal school, claiming Washington for their model and leader. It is true, that the youthful aspirants for political distinction of the present day, and even some others who cannot plead youth as an apology, use *federalism* as a term of reproach. But if there is any truth in history, we are indebted to the leading men of that school for the wise and equal constitution of the national government, which will, if ought human can, perpetuate the Union, and for the best examples of republican virtue. This is their monument of imperishable honor. Mr. Gay was chosen into the Senate of this Commonwealth for two years in succession, the people of the county of Plymouth paying this voluntary and unsought tribute to his virtue, without descending on his part to the arts of popularity. We delight to record the memory of the just — for the honor of departed worth, and the encouragement of living excellence.

BANKRUPTS IN MASSACHUSETTS.

The following list of persons who have petitioned under the late act of congress to be declared bankrupts, in Massachusetts, has been compiled for the Law Reporter from authentic sources, and is believed to be entirely accurate. It includes the names of all whose petitions had been filed up to Saturday, March 26. The whole number of petitioners is one thousand and ninety-one. The whole number of petitions is only nine hundred and forty-seven; many of the petitions containing several names. Where the petitioners are described as members of firms, that fact is signified, and where more than one of the members of a firm have petitioned, the name of each member will be found under the appropriate letter of the alphabet. The names of those who reside in Boston come first in the following list and are placed together in four columns; those who reside in other parts of Massachusetts follow those in Boston, and are placed in two columns, the residence of each person being given at the end of his name. In the bankrupt docket of the district court, in Massachusetts, neither the names of firms nor the residences of petitioners are given. On this account, in preparing this list, it was necessary not only to procure the names from the docket, but also to ascertain, from other sources the residence, &c., *in each particular case.* This added very much to the labor of the undertaking and may furnish some excuse for any inaccuracies in the list.

A.

Adams, Asa
Adams, Chas. J.
Adams, Jos. H. *firm of A. & Amory.*
Adams, Samuel N.
Alexander, Solomon R.
Alexander, Henry F.
Alden, David
Allen, Amos S.
Allen, Francis, *firm of Champney & A.*
Amory, Thomas C., *firm of Adams & A.*
Appleton, Samuel B.
Appleton, Geo. W. *firm of Claflin & A.*
Arnold, Wm. E.
Ayres, Oliver

B.

Babcock, Archibald D., *firm of Drew & B.*
Babcock, James S.
Baldwin, James W., *firm of Fishers & B.*
Barber, Erastus
Barker, Albert G.
Barnes, Edwin
Barnes, John
Barnett, Robert, *firm of Grant, Seaver & Co.*
Barry, Geo.
Bates, Joseph N., *firm of Hall & B.*
Baxter, Benj. D., *firm of B. & Caldwell.*
Beaumont, Ira O.
Bedlington, Timothy
Beers, Hiram S.
Bell, Geo.
Bell, Geo. M.
Blake, Samuel P., *firm of Dyer & B.*
Blanchard, Charles
Blood, Samuel D.
Brabrook, Ezra H.
Brackett, Newell
Bragg, Augustine
Brastow, Geo. O.
Braynard, John H.
Broad, Orion
Broadhead, Joseph C.
Brown, Henry
Brown, James
Brown, Joseph M.
Brown, John
Brown, Vernon
Browne, Charles A., *co-partner with George S. Jackson.*
Brownell, Isaac A., *firm of Mowry & B.*
Bruce, Benj., *firm of B. & Richards.*
Bryant, Danville
Bryant, Harrison C., *firm Smith & B.*
Bryant, Nathl.
Bryant, Seth, *firm of Mitchell & B.*
Bryant, Geo. W.
Burgess, James C., *firm of Proctor & B.*
Burnham, H. M.
Burr, Richard

C.

Cameron, James
Carleton, Albert S., *firm C. Wilder & Co., Lancaster.*
Carter, David
Carter, Joshua B.
Chandler, John G., *firm of C. & Swan.*
Chard, Stephen
Chase, Algernon S. *firm of Hicks, Lawrence & Co., New York.*
Cheney, Jona. H.
Churchill, William
Clapp, J. B.
Clark, John
Clement, Andrew A.
Clough, Henry H.
Coburn, James H., Jr., *firm of Noah Gray & Co.*
Cochran, Lorenzo H. M.
Coffin, Geo. W., *firm of G. W. C. & Co., Bangor and Cherryfield, Me.*
Cole, Joshua
Colby, John, *firm of Colby & Kinnerston, Campton, N. H.*
Conant, Wm. H.
Cooke, Manuel M., *firm of Geo. Roberts & M. M. C.*
Coolidge, Cornelius
Crombie, Benj.
Crosby, Porter

D.

Dakin, John H.
Daniel, Josiah, *firm of J. & C. Daniel.*
Dascomb, Philip F.
Davenport, Daniel, *formerly called Daniel Wardwell 3d, of Andover.*
Davenport, Edwin
Davis, David
Davis, Geo.
Davis, Job
Darling, Saml. *firm of Barnes & D.*
Demerritt, Albert C.
Dexter H. H. *firm of Raymond & D.*
Dinsmoor, Geo. K., *firm of Grant, Seaver & Co.*
Doe, Wm. H.
Dodge, Andrew, Jr.
Domett, Geo.
Doolittle, Lucius
Drinkwater, Geo. L.
Drury, Otis
Dunbar, Peter
Dunnels, Amos
Dutton, William P.
Dyer, John F., *firm of Valentine Silk Co.*
Dyer, Ezra C., *firm of D. & Blake.*
Dyer, Saml. N., *firm of E. & S. D. and Marston & D.*

E.

Earl, Charles
Eaton, Benj.
Eaton, Lemuel P.
Edmands, Geo. W.
Edwards, Thos.
Ewers, John

F.

Farnsworth, Geo.
Fisher, James T. *firm Fishers & Baldwin.*
Fiske, Austin
Flanders, Wm. B.
Follansbee, Edwd. F.
Ford, John

Foster, Wm. H.
Foster, John S. (doing business in Lowell.)
French, John A.
French, Wm.

G.

Gay, James, *firm of J. G. & Co.*
Giving, Ebenezer, Jr.
Goddard, Charles
Goldsmith, Oliver B.
Goodridge, Lowell, *firm of G. & Bailey.*
Grafton, Daniel G.
Grant, Benj. B., *firm of G. & Seaver and G., Seaver & Co.*
Gray, Noah, *firm of N. G. & Co.*
Greene, Augustin P.
Grover, Eliphalet, Jr., *firm of Weeks & G., Portsmouth, N. H.*

H.

Hall, Isaac, Jr.
Hall, Joshua G.
Hallett, Russell
Ham, Daniel H., *firm of D. H. H. & Co.*
Hancock, Thomas
Hardwick, Wm.
Harley, Robt.
Hartshorn, Caleb
Hartshorn, Joseph
Hayden, Grenville G.
Hayden, John C.
Hazeltine, James
Helon, Wm.
Hewes, Jabez F.
Hildreth, Clifton B.
Hilliard, Wm.
Hitchcock, David K.
Hobbs, John
Holden, Artemas R.
Holden, Erastus S., *firm of H. & Saunders.*
Hovey, Abijah W.
Hovey, Henry A.
Howe, Ephm. M.
Hunnewell, John L. *copartner with Geo. B. Rogers, Geo. A. Devins, and Geo. A. Gannett.*
Hunt, J. B.

I.

Ingalls, Wm.
Ingols, Levi

J.

Jackson, Geo. S., *copartner with C. A. Brown.*
Johnson, James B.
Johnson, John
Johnson, Joseph, *firm of Hayward & J.*
Johnson, Marshall
Johnson, Wm. R. *firm of W. R. J. & S. W. J. Chester, Vt.*

K.

Keith, Robert
Kellogg, Ralph
Kimball, John S.
Knowlton, John

L.

Ladd, Rufus K.
Lakin, Joseph P.
Lamson, Thomas
Lane, Daniel
Lane, Daniel, Jr.
Lang, Richard
Lathrop, Charles H., *firm of W. & C. L.*
Lathrop, Wm., *firms of Wortham L. & Co., N. Orleans, and W. & C. L., Boston.*
Lawrence, Wm.
Leach, Josiah F.
Lecain, Frederick
Lee, Elon A.
Lewis, Saml
Libbey, Oliver
Lindsey, James
Livermore, Horatio G.
Lobdell, Thos J., *firm of Samuel Davis & Co.*
Lombard, Danl. H.
Loring, Wm. M.
Lyman, Gad C., *firm of L. & Elder, Southampton.*
Lyon, Joseph B., *firm of Hawes & L.*
Lyon, Thaddeus M. H.

M.

Macomber, Charles A., *firm of Drury & M.*
Makepeace, Wm., Jr.
Marsh, Bela, *firms of M., Capen, Lyon & Webb, and M., Capen & Lyon.*
Marshall, Alonzo
Marston, Ephraim
Martin, Valentine, *firms of Rufus L. Bruce & Co. and V. M. & Co.*
Matthews, Geo. F.
McKenna, Francis
McKay, John, *firm of McK. & Canfield.*
Merriam, Wm. *firm of M. & Perry,* (on petition of creditors.)
Merritt, Jerome, *firms of M. & Bush, and Kent & Co., St. Mary's Landing, Missouri.*
Meserve, John B.
Meyer, Borchart, *firm of B. M. & Ludovig M.*
Mondruccu, Emiliano F. B.
Moneton, Newell H., *firm of Hunting & M.*
Morgan, Albert
Morril, Henry A., *firm of M., Mosman & Blair.*
Morse, Harry M., *copartner with Eliphas Jones.*
Murdock, James E.

N.

Nason, Wm. B.
Newton, Isaac
Nichols, Jacob L.
Norton, Benj. H.
Noyes, Jefferson
Noyes, Stephen, *firms of Hosea Ilsley & Co. and N. & Ilsley.*
Nute, Ephm., Jr., *firm of N. Todd & Co.*

O.

Ordway, Fred. J.
Orral, Thos.

P.

Palmer, John K., *firm of P. Jones & Blake, P. & Nash, and P. & Blake.*
Parish, Geo. A.
Parrott, Wm. M.
Pattee, John C.
Pearce, Samuel, *firm of Pearce & Sons, Gloucester.*
Perry, Orves B. *firm of Merriam & P.* (on petition of creditors.)
Pierce, Stephen A., *firm of Gaylor & Colburn, and Kressler & Co., Charleston, S. C.*
Pierce, Charles
Pomroy, Thomas M.
Pond, Sabin, Jr., *firms of S. P., Jr. & Co., Bangor, and P. Co., N. York.*
Pond, Prescott P.
Pool, Fred.
Pope, Wm., } *firm of S. &*
Pope, Saml. } *W. Pope.*
Prisby, Rodney, *firm of Page & P., Ware, N. H.*
Pratt, Geo. W.
Prouty, Dwight

R.

Rand, Oliver P.
Randall, Benj., *firm of Timothy Reed & Co.*
Read, Jas., *firm of Jas. Read & Co.*
Ridgway, Edwd. W.
Ridgway, John W.
Robertson, Robt. A.
Robinson, Shadrach
Rogers, Wm. H.
Rogers, Geo. B., *firm of R. Devins & Co. and G. A. Gannett & Co., N. York.*
Ross, Andrew
Rowe, Sherburn, *firm of Libbey & R.*
Rust, Henry L.
Ryan, James
Ryan, John

S.

Salisbury, Ambrose
Salvo, Benedict
Sargent, John R.
Saunders, Thorndike P.
Sawin, John
Seaver, George, *firm of Grant & S. and Grant, S. & Co.*
Sewall, Thos. R.
Seymour, Edwd., *firm of S. & Robinson.*
Shales, John
Shattuck, Lemuel, *firm of Russell, S. & Co.*
Shaw, Josiah, Jr.
Shepherd, Walter B.
Shute, Wm. M.
Sibley, Rodney
Slack, Thomas W.
Smith, Chas., *firm of S. & Bryant.*
Smith, Geo. S.
Smith, Hiram
Smith, Jona. C.
Smith, Lebbeus W., *firm of Daniel H. Ham & Co.*
Smith, Thos.
Snow, Humphrey L. *firm of Goldsmith & S.*
Snow, Geo.
Souther, Wm.
Spaulding, B. } *firm of*
Spaulding, S. R. } *Spaulding & Co. and Cheney Hickman & Co., Philad.*
Stearns, Geo. B.
Swan, Jos. Jr.
Swift, Erdix T.

T.

Taylor, Geo. W.
Taylor, Thos. L.
Taylor, Simeon P.
Tebbitts, John C., *firm of Mariner, T. & Co.*
Thayer, Elias B., *firm of E. B. Thayer & Co.*
Thayer, Stephen
Thompson, Wm.
Thomson, Nathan
Thomas, Chas. F.
Thomas, Waldo W.
Thorndike, Jas. F.
Titcomb, Steph.
Tuckerman, G. } *firm of*
Tuckerman, W. } *W. & G. Tuckerman.*
Trescott, Chas. E.
Turrell, Albert A. *copartner with Jas. Hooton.*
Tyler, Laban A.

U.

Upham, Walter W.

V.

Veazie, Joseph A.
Vose, Thos. B.

W.

Wadleigh, Mark
Waldo, Geo. A.
Walker, Chas. E., *firms of C E. W. & Co. and W. & Richardson.*
Walker, Joel H., *firms of King, W. & Co. and W. H. Stone & Co., Chicago, Ill.*
Walker, Lawrence
Washburn, Bradford A.
Webb, Asa
Webster, Amos
Western, James H.
Wheelock, Hiram
Wheelwright, Eben'r.
White, Chas. H.
White, John
White, John L.
White, Wm.
Whitney, Wm., *firm of James & W.*
Williams, H. B. *firms of E. Whiting and E. Whiting & Co., Fayette, and Tarpin & W., St. Louis, Mo.*
Williams, Saml. G.
Williams, Thos. A.
Winslow, Benj.
Winsor, Nathaniel, Jr. *firm of W. & Bruce.*
Wolcott, Chas.
Wood, Amos, Jr.
Wood, Timothy N.
Woodman, Jos., Jr., *firm of J. & Wm. W.*
Woods, John L.
Wright, Thos., *firm of Begbie & W.*

A.

Abbott, Moses	Methuen.
Adams, Seth	Quincy.
Adams, Simon	Lowell.
Alden, Silas, Jr.	Randolph.
Allen, Andrew,	Cambridge.
Allen, Edward, firm of Newell & A.	Salisbury.
Allen, John F.	Salem.
Allen, Sylvester	Springfield.
Aldrich, Charles, firms of E. & C. A. & Co., and D. & A. Lyman & Co., of Philadelphia,	
Alvord, Tilton A., firm of A. & Co.	Westfield.
Amory, John G.	Dorchester.
Angier, Roswell P.	Worcester.
Andrew, John	Lynnfield.
Annable, Joseph D.	Cambridge.
Anthony, Abram	Adams.
Austin, George	Swansey.
Austin, John	Lowell.
Austin, Nathan N.	Haverhill.
Avery, Samuel	Marblehead.
Ayers, John	Oakham.

B.

Babcock, Elijah C.	Wales.
Babcock, Robert G.	Quincy.
Babson, Joseph	Rockport.
Bacon, Rufus F.	Warren.
Bailey, Mark	Lowell.
Baker, David	Leyden.
Baker, Freeman, Jr.	Dedham.
Baker, George Ellis	South Yarmouth.
Balcom, Jonas	Lowell.
Balcom, Estus	Douglas.
Balcom, Jesse	Douglas.
Bancroft, Ephraim	Tyngsborough.
Banister, Samuel	Worcester.
Bangs, Anson	Barre.
Banning, Erastus M.	Southampton.
Barker, William S.	Medford.
Barker, Thomas T.	Brookline.
Bartholomew, Horace	Montgomery.
Bartlett, Franklin	Deerfield.
Bartlett, Henry F.	Natick.
Barton, Benjamin	Hingham.
Barton, Joshua A.	Stockbridge.
Batchelder, Henry	Beverly.
Batchelder, Joseph W.	Topsfield.
Batcheller, John, firm of B. & Kimball,	Millbury.
Bates, Jacob N.	Weymouth.
Battle, Elbridge	Dover.
Bayley, Zerah C.	Lowell.
Beals, James	Winsor.
Bellows, Christopher W. firms of Buttrick & B. and C. W. B. & Co.	Pepperell.
Bellows, Samuel M.	Lowell.
Bennett, John	Lowell.
Bickford, Horace	Newbury.
Bigelow, Samuel	Cambridge.
Billing, Daniel, firm of B. & Carney,	Lowell.
Bird, William, firm of Hutchinson & B.	Dorchester.
Birge, Francis A., firms of F. A. B. & Co., and B. Stebbins & Co.	Greenfield.
Bishop, Jonathan P., co-partner with M. B. H. Bishop,	Medfield.
Black, Joseph	Natick.
Blaisdell, Jacob	Carlisle.
Blake, Dudley P.	Pepperell.
Blanchard, Charles, firm of B. & Lesure,	Worcester.
Blanchard, Hezekiah	Roxbury.
Blithers, Joseph P.	Somerset.
Bowen, Arnold	Adams.
Bowen, Charles	Adams.
Bowers, Charles E.	Cambridge.
Boyce, Gilbert	Lynn.
Boyden, Arnold,	Lowell.
Boyden, Elisha S.	Bellingham.
Boyden, Lewis	Mendon.
Bradley, Samuel P., firm of B. & Hersey,	Haverhill.
Breck, Joseph, firm of J. B. & Co.	Brighton.
Breed, Ebenezer	Charlestown.
Breed, Henry A.	Lynn.
Brewster, Jonathan	Northampton.
Brickett, Franklin, firm of Pecker & B.	Haverhill.
Briggs, Joseph	Hanover.
Brooks, Isaac	Stow.
Bronson, Asa	Fall River.
Brown, Benjamin	Marblehead.
Brown, George	Beverly.
Brown, Hiram	Haverhill.
Brown, Josiah	Haverhill.
Brown, Nelson	Mendon.
Brown, Pemberton	Uxbridge.
Brown, Sewall, firms of Dow & B. and Brooks & B.	Millbury.
Brown, William H.	Salem.
Bryant, George W.	North Bridgewater.
Bryant, Oliver, firm of O., B. & Co.	Enfield.
Buffum, Daniel	Douglas.
Buffum, Paul	Douglas.
Bullard, Amasa	New Bedford.
Burbank, Ebenezer	Lowell.
Burbank, Stevens N.	North Bridgewater.
Burbank, Stevens M.	Plymouth.
Burley, Joshua	Lowell.
Burnham, Anson B.	Greenfield.
Burrage, Jonathan	Fitchburg.
Burrell, Thomas J.	Weymouth.
Burt, Orlow	Sandisfield.
Butterfield, Charles A.	Andover.
Butterfield, Daniel	Pepperell.

C.

Calef, James	Lowell.
Cannon, Ebenezer, Jr.	Rochester.
Capen, Nahum, firm of Marsh, C., Lyon & Webb,	Dorchester.
Carleton, Moses, firm of C., Wilder & Co.	Lancaster.
Carney, Thomas, firm of Billings & C.	Lowell.
Carr, Thomas	Stow.
Carrol, Edward	Lynn.
Cazneau, Edward	Hingham.
Chamberlain, Edward, Jr. firm of Joseph Breck & Co.	Brighton.
Chamberlain, John B.	Charlestown.
Chamberlain, Jonathan	West Stockbridge.
Chamberlain, Kinsman	Hingham.
Champion, Levi	Palmer.
Champlin, John D., Watumpka Trading Co., Ala.	Dorchester.
Chandler, George, firm of Wales, Huron & Co., Buffalo Grove, Illinois,	Belchertown.
Chapin, Caleb	West Springfield.
Child, Hiram B.	Webster.
Child, Thomas	Mendon.
Childs, Isaac	Lynn.
Christian, John, firm of C. & Rowell,	Dorchester.
Chubb, John	Charlestown.
Chubb, Thomas, Jr.	Charlestown.
Churchill, Addison G.	Lynn.
Claflin, Thomas J., firm of C. & Appleton,	Hopkinton.

Clapp, John H., firm of C. & Co.	Charlestown.
Clapp, Philo	Westborough.
Clapp, Zebulon	Lowell.
Clark, John, Jr.	Cambridge.
Clark, Jonathan	Lowell.
Clark, Levi G.	Greenfield.
Clark, Thomas A.	Springfield.
Clark, Strabo, Brewster Manufacturing Co.	Brewster.
Clark, William L., firm of Whittemore & Co.	Worcester.
Clement, William T.	Shelburne.
Clough, Josiah R.	Lynn.
Cobb, Anson B.	Springfield.
Cobb, Henry	Lynn.
Coffin, Jethro	Dartmouth.
Coffin, William	Rochester.
Colcord, Thomas R., Jr., copartner with Peter Miller, Pittsburg, Pa.	
Colbath, John F.	Natick.
Colburn, Joshua, Jr.	Dracut.
Colby, Elbridge G.	Gloucester.
Cole, Samuel W.	Chelsea.
Collins, Franklin	Lynn.
Collins, George O.	Lynn.
Collyer, Rob. S. / Collyer, Sam. B. Co-partners.	Lynn.
Converse, Solomon	Northampton.
Cook, Alvin	Uxbridge.
Cook, Charles	Newbury.
Cook, Rufus R.	Chelsea.
Copeland, B. F. / Copeland, Chs. Firm of C. & Lovering.	Roxbury.
Corbett, John	Milford.
Corning, Ezra H.	Springfield.
Cummings, Nathaniel F.	Townsend.
Currier, Enoch, Jr.	Amesbury.
Currier, William E.	Newburyport.
Curtis, Warren	Hingham.
Cushing, William W.	Abington.
Cushing, Zattee	Scituate.
Cutler, Nehemiah	Pepperell.
Cutler, Samuel B.	Lowell.
Cutler, Stephen	Grafton.
Cutler, Amos F.	Lexington.

D.

Dadley, James G.	Newton.
Daniell, George K.	Newton.
Daniels, David	Medway.
Daniels, George	Holliston.
Darling, Lewis, firm of D. & Prentice,	Mendon.
Davenport, Charles A. firm of D. & Rice, Charleston, S. C.	Mendon.
Davenport, George L.	Mendon.
Davis, Eden	Webster.
Davis, Gilbert F.	Haverhill.
Davis, John T., firm of J. T. & J. E. D.	Gloucester.
Davis, Joseph E., firm of J. T. & J. E. D.	Gloucester.
Davis, Moses	Lowell.
Davis, Thomas	Sutton.
Davis, William S.	Westfield.
Day, Martin	Westfield.
Delano, Thomas A.	Charlestown.
Demerit, George W.	Haverhill.
Dennis, Benjamin	Marblehead.
Derby, Joseph P.	Cambridge.
De Wolf, Henry, firm of Southwick & Handy,	Uxbridge.
Dickinson, Dexter O., firm of D. O. D. & Co.	Cambridge.
Dickman, James	Cambridge.
Dodge, Charles	Lowell.
Dorman, William H.	Georgetown.
Dorr, Alfred, copartner with Hen. W. Ridgway.	Dorchester.
Douglas, Peter G.	Roxbury.
Drew, Charles, firm of D. & Babcock,	Fairhaven.
Durgin, Erastus	Lowell.
Dyer, Abraham	Braintree.
Dyer, Ezra	Braintree.

E.

Eager, William	Charlestown.
Eames, Joshua N.	South Reading.
Earle, Enoch	Worcester.
Elder, John B., firm of Lyman & E.	Chester.
Emerson, A., firm of Bullard & E., Southampton.	Pepperell.
Emery, William E.	Lowell.
Emory, George	Newburyport.
Evans, David	Newburyport.
Everett, Leonard	Dorchester.
Everett, Samuel, firm of Clapp & E.	Milton.
Ewers, Henry A.	Greenfield.

F.

Fairfield, James	Richmond.
Farley, Joseph	Ipswich.
Farnham, Charles N., firms of F. & Fiske and F., Fisher & Hollingshead and F. Hollingshead & Co.	Roxbury.
Farnum, Isaac	Essex.
Farnum, Peter, firms of Grafton Woollen Manuf. Co., Blackstone Woollen Co., Luther Wright & Co., Farnum & Wright, Central Manuf. Co., and Wadsworth Wool'n Co.	Grafton.
Fernald, Lewis S.	Lowell.
Fessenden, Charles B.	Charlestown.
Field, Matthew D.	Southwick.
Fields, George C.	Cambridge.
Fisher, George L., firm of Albert McKinly & Co.	Dorchester.
Fisher, Joseph	Newton.
Fisk, Caleb S., copartner with Leonard Fisk, Jr. Laporte, Ind.	Holden.
Fisk, Leonard	Greenfield.
Fiske, George	Cambridge.
Fiske, John	Holden.
Fletcher, Joel	Worcester.
Fletcher, Othiel	Westford.
Follet, George	Quincy.
Foote, Luther	Cambridge.
Folsom, Simeon, firm of S., F. & Co.	Southbridge.
Ford, Elbirt	Abington.
Foster, Aaron	Haverhill.
Fowle, John	Roxbury.
Fowler, Augustine	Springfield.
Francomb, Charles E.	Lowell.
French, Calvin, Jr.	Braintree.
French, Harvey	Quincy.
French, Hiram	Worcester.
French, William	East Bridgewater.
Frye, Joseph S.	Salem.
Fuller, Elisha	Lowell.
Fuller, Francis A.	Roxbury.
Fuller, Luther R.	Springfield.

G.

Gammons, Darius M.	Taunton.
Gerry, Joseph	Fitchburg.
Gilman, Christopher G.	Charlestown.
Gilman, Henry	Lowell.
Gillis, George	Lowell.

Gleason, Eliphaz G. — Westborough.
Goodil, Aaron — Lowell.
Goodnow, Rufus E., firm of Howe, Stone & Co. — Shrewsbury.
Goodrich, George K., firms of G. & Wells and G. & Co. — Cambridge.
Goodwin, Alfred — Lowell.
Goodwin, Elijah — Dracut.
Gorton, Daniel, firms of Sanderson & G., and J. A. Wilder & Co. — Pepperell.
Gould, James E. — West Boylston.
Graves, Simeon P. — Montague.
Green, Joseph W. — Marblehead.
Gregory, Samuel B. — Marblehead.
Grinnell, William P. — New Bedford.
Gross, Thomas — Westfield.
Grover, Willard — Foxborough.
Gulliver, Lemuel — Charlestown.
Gunnison, Edward — Roxbury.
Gurney, Charles — North Bridgewater.

H.

Hafford, Stephen — New Bedford.
Hale, Joseph W. — Newburyport.
Hall, Henry F. — Richmond.
Hall, Wm., firm of Luke & W. H. — Hingham.
Hamblin, Edward J. firm of H. & Lawrence, — New Bedford.
Hammond, Elisha — Brookfield.
Hancock, George W. — Lowell.
Hancock, William, firm of H. Holden & Adams and Horatio N. Davis, N.Y. — Roxbury.
Harden, Nahum — East Bridgewater.
Harden, Willis — Abington.
Hardy, Samuel B. — Bradford.
Hardy, Sewall — Bradford.
Harlow, Andrew B. — Cambridge.
Harmun, Stiles — Belchertown.
Haskell, William E. P. — Chelsea.
Haskins, John — Roxbury.
Hastings, John J. — Roxbury.
Hastings, Jonathan — Princeton.
Hastings, Joseph S. — Cambridge.
Haynes, Charles — Charlestown.
Hayward, Jabez — Charlestown.
Hayward, Horace — Acton.
Head, Nathaniel — Fairhaven.
Herring, Charles — Natick.
Hersey, John P. — Hingham.
Hersey, Joshua, Jr. — Hingham.
Heywood, Charles L., firm of Grant & H. — Grafton.
Hildreth, Otis — Westford.
Hill, Benjamin B., firm of Otis, Stone & Co. — Worcester.
Hill, Hollis N. — Lowell.
Hillard, John, firm of Lanman & H. — Framingham.
Hitchcock, Abner — West Stockbridge.
Hitchcock, Quartus — Conway.
Hodgett, Samuel B. — Springfield.
Hodgman, Reuben, Jr. — Ashby.
Hodgson, Mary Ann — Dedham.
Holbrook, Henry — Barre.
Holden, John G. — Grafton.
Holden, Nathaniel, copartner with Edwin Davenport — Lynn.
Holden, Seth — Barre.
Holkins, Joel — Ludlow.
Holway, Philip — Lowell.
Holloway, Rufus — Springfield.
Holman, Asa — Lowell.
Holmes, James L. — Plymouth.
Holmes, Orpheus — Cambridge.
Holt, Abiathar — Princeton.
Horton, Simeon — Lowell.
Howard, Seth, Jr. — New Bedford.
Howard, Albert — Milford.
Howarth, James, firm of John H. & Co. — Andover.
Howe, Henry, firm of H. Stone & Co. — Shrewsbury.
Howe, Lambert N. — Lowell.
Howland, Southworth — Brookfield.
Hoyt, Ezekiel — Cambridge.
Hunt, Atherton N. — Weymouth.
Hutchinson, Joseph, firm of H. & Bird, — Dorchester.

I.

Ilsley, Hosea, firms of H. I. & Co. and Noyes & I. — Chelsea.
Ingalls, Elias T. — Haverhill.
Ivers, Theron — Westfield.

J.

Jellison, Moses — Rowley.
Jenkins, James W., Sen. — Barre.
Jillson, George H. — Lynn.
Johnson, Daniel H., copartner with E. T. Aldrich, New York, — Salem.
Johnson, Edward A. — Lynn.
Johnson, Nathaniel T. — Deerfield.
Johnson, Samuel W., firm of W. R. & S. W. J., Chester, Vt. — Millbury.
Johnson, Thomas J. — Canton.
Josselyn, Lewis — Cambridge.
Josselyn, Freeman M. — Pembroke.
Jones, James B. — Fall River.
Jones, John P. — Medway.
Jones, Leonard S. — Greenfield.
Jones, William H. — Springfield.

K.

Keith, Charles E. — Grafton.
Keith, Zenas, firm of Z. K. & Sons — East Bridgewater.
Keith, Scott, Keith, Wm. } firm of Zenas K. & Sons. — East Bridgewater.
Kelley, Andrew — Lowell.
Kelley, Ezra, Kelley, John } firms of J. K. & Co., and J. K. & Son — Haverhill.
Kendall, Stephen — Waltham.
Kennedy, John J. — Lowell.
Kimball, Benjamin, 3d. — Methuen.
Kimball, Nathaniel T. — Bradford.
Kimball, Porter — Dracut.
Kimball, Richard — Millbury.
King, Oliver — Methuen.
Knight, Thorndike — Salem.
Knowles, Jonathan — Seekonk.
Knowlton, Calvin, Knowlton, Wm. S. } firm of W. S. & C. K. — Grafton. Southbridge.

L.

Lake, Joel — Topsfield.
Lake, Silas — Topsfield.
Lake, William G., copartner with Joel L. — Topsfield.
Lakin, Ancel, firms of Sam. B. Scott and L. & Stone. — Worcester.
Lane, Abner B. — Bedford.
Lane, Gideon — Gloucester.
Lane, Gustavus A. — Gloucester.
Lang, Claudius B., firms of Blackstone Woollen Co., and Luther Wright & Co., at Barre and Worcester. — Grafton.

Latham, Sumner	Hardwick.
Lawrence, James R.	West Boylston
Leach, Albert	Plymouth.
Lefavor, Francis F.	Marblehead.
Leighton, Isaiah	Lowell.
Leland, Joshua W.	Grafton.
Leonard, Charles W.	Cambridge.
Lewis, Alexander	Townsend.
Lewis, Benjamin	Natick.
Livermore, Samuel B.	Waltham.
Loop, Augustus B., firms of Smith, L. & Gaul, L. & Swift, and L. Swift & Roberts, at Hudson and Albany, N. Y.	Great Barrington.
Lord, Aaron P.	Ipswich.
Loring, Samuel, Jr.	Duxbury.
Lovering, John	Lowell.
Lovering, Nathaniel P., firm of Copeland & L.	Roxbury.
Lowe, Henry	Lancaster.
Lowell, John, Jr.	Methuen.
Lummus, Thomas J.	Lynn.
Lynde, Nathan	Charlestown.

M.

Makepeace, David B.	Barre.
Marshall, Lafayette	Rockport.
Marshall, Thomas	Monson.
Martain, William C.	Lowell.
Mascroft, William P.	Grafton.
Mayhew, Holway	Edgarton.
McIntyre, Daniel, firm of McI. & Cutler	Cambridge.
McKenzie, Jonas, firm of McK. & Wilkinson	Southbridge.
Merrifield, Aaron R.	Northampton.
Merrill, Amos	Lowell.
Messer, Darius	Methuen.
Millett, Joseph	Lynn.
Mitchell, Nathan, Jr.	Bridgewater.
Mitchell, Winslow	Bridgewater.
Monk, Nathan	Stoughton.
Monroe, Charles	Westfield.
Moore, Nathaniel S.	Montgomery.
Moore, Portius	Chester.
Morrison, John	Lowell.
Morse, Bryan	Dighton.
Morse, Jonathan, 2d.	Methuen.
Morse, William	Hanover.
Morss, Edward B.	Haverhill.
Moseley, Seth	Westfield.
Moses, Ebenezer	Beverly.
Moulton, Mark D., firm of Robinson & M. and M. M. & Co.	Oxford.
Mowatt, Henry T.	Lowell.
Murphy, Michael	Lowell.

N.

Nash, David R.	Roxbury.
Nason, Jonathan	Amesbury.
Newell, Frederick R.	Cambridge.
Newhall, Daniel U.	Lynn.
Newhall, Isaac, Jr.	Lynn.
Newhall, Otis, Jr.	Lynn.
Newhall, Robert	Lynn.
Newman, Samuel	Ipswich.
Nichols, Daniel	Haverhill.
Nichols, Loyal C., firms of Merrill & N. and Purdan & N., Portsmouth, N. H.	Lowell.
Nichols, William S.	Roxbury.
Nolen, Nathaniel	Oxford.
Norcross, William	Templeton.
Nutting, Vespasian	Lowell.

O.

Oakes, Ebenezer	Rockport.
Oldham, Aurora W.	Pembroke.
Olney, David	Fall River.
Ordway, Thomas	Lowell.
Orne, Adoniram C.	Marblehead.
Orrok, James L. P., firm of O. & Simmons	Roxbury.
Osgood, Cady	Methuen.

P.

Packard, Roland	Dedham.
Page, David	Bedford.
Page, Holman	Roxbury.
Page, Saml.	Lowell.
Park, John	Groton.
Park, John, Jr.	Harvard.
Park, Thos.	Chelsea.
Parker, Saml.	Chelmsford.
Parrot, Wm. W., firm of Wm. Pierce & Sons	Gloucester.
Patch, John S.	Lowell.
Patten, John R.	Danvers.
Peach, Thomas	Gloucester.
Pear, John	Cambridge.
Pearce, George W. firm of Wm. P. & Sons	Gloucester.
Pecker, Wm.	Wilmington.
Pecker, Wm. firm of P. & Brickett	Haverhill.
Perhard, Chas. O.	Groton.
Perkins, Eben'r.	Salem.
Perkins, Wm. C.	Chelsea.
Phillips, David	Fitchburg.
Phillips, Ezekiel, firm of Mechanics' Co., Woonsocket Falls, R. I., and Southbridge, Mass.	Mendon.
Phillips, Nathl. M.	Lynn.
Phillips, Thos.	Lynn.
Pierce, Stephen	Chelmsford.
Pierce, Oliver	Dedham.
Pillsbury, Amos D.	Georgetown.
Plimpton, Edwin D.	Southbridge.
Plumer, John	Upton.
Porter, Edwd.	Wenham.
Porter, Eleazer A. firm of James Bradley & Co. N. York	Haverhill.
Powell, Darius S.	New Marlborough
Pratt, Chandler M. firms of P. & Putnam, and J. G. Putnam & Co. N. Orl'ns	Grafton.
Pratt, Chas. L.	W. Boylston.
Pratt, Nathl. M.	Lowell.
Pratt John	Lynn.
Pratt, Leander S. firm of L. S. Pratt	Grafton.
Pratt, O.	Natick.
Pratt, Harrison B.	Mansfield.
Presby, Alpha	Dedham.
Prescott, Joseph	Natick.
Prescott, Wm. Y.	Lowell.
Prescott, Sylvester	W. Boylston.
Proctor, Geo. firm of P. & Burgess	Sterling.
Prince, Otis, firms of Barre Woollen Manf. Co. and Wadsworth Woollen Co.	Barre.
Pulsifer, Wm.	Ipswich.
Putnam, James G. firm of Pratt & P. and J. G. P. & Co. New Orleans	Grafton.
Putnam, Jasper W., firms of J. W. P. & Co. and J. M. Leland & Co., N. Orl'ns	Grafton.

R.

Ray, John T.	Lowell.
Ray, Joseph	Franklin.
Raymond, John	Winchendon.
Raynes, Joseph	Lowell.
Reed, John	Taunton.

Reed, Jesse	Marshfield.
Reed, Wm.	Taunton.
Rice, Anson	Northborough.
Rice, Luther	Framingham.
Rice, Saml.	Conway.
Rich, Moses P., firm of M. P. R. & Co.	Scituate.
Richardson, Caleb, Jr.	Danvers.
Richardson, Calvin	Chelsea.
Richardson, Jason	Woburn.
Richardson, Saml. S.	Woburn.
Rhodes, Jesse	Lynn.
Roberts, Geo.	Andover.
Roberts, John W.	Natick.
Robbins, George, firm of Geo. Sanger & Co., New York, and the N. York and Watertown Starch Co.	Watertown.
Robinson, Noah	Lowell.
Rogerson, Robert	Uxbridge.
Roundy, John	Marblehead.
Ruggles, Sumner I., firm of Samuel T. R. & Co.	Dorchester.
Russ, John	Lowell.
Russell, Eben'r.	Ipswich.
Russell, Harrison	Deerfield.
Russell, Rufus	Lowell.
Russell, Stephen	Waltham.
Ryason, Joseph P.	Lowell.

S.

Sabin, Danl.	Douglas.
Sanborn, Benning	Springfield.
Sanford, Edwd. S.	Medway.
Sanford, Stephen	Lowell.
Sargent, Asa	Dracutt.
Sargent, Sylvester H.	Haverhill.
Sawtell, Homer	Worcester.
Schenck, Saml. B.	Foxborough.
Scott, James	Oxford.
Seagrave, John	Uxbridge.
Seagrave, Saul S.	Douglas.
Seagrave, Seth	Uxbridge.
Seaver, Alanson	Lowell.
Seaver, Joshua	Roxbury.
Senter, Charles L.	Walpole.
Shaw, Jacob N.	Lowell.
Shaw, John, Jr.	Weymouth.
Shed, Thomas	Charlestown.
Sheldon, Elbridge G.	Holden.
Shepard, Benj.	Wrentham.
Shumway, James	Webster.
Sibley, Royal	Attleborough.
Sibley, Mahum	Oxford.
Simonds, John P.	Lowell.
Simpson, Parley	Southbridge.
Simpson, John H.	Reading.
Skerry, Henry	Lynn.
Small, Isaiah M.	Topsfield.
Smith, Benj. F.	South Hadley.
Smith, David	W. Newbury.
Smith, Ellingwood	Manchester.
Smith, Jacob B.	Westfield.
Smith, James F.	S. Hadley.
Smith, Josiah	Lexington.
Smith, Moses M.	N. Bedford.
Smith, Wesley J.	Lowell.
Smith, Wm.	Watertown.
Smith, Thos.	Lowell.
Smith, Wm. W.	N. Bedford.
Snow, James H.	Marblehead.
Snow, Henry	Dartmouth.
Snow, Nathaniel	Malden.
Snow, Wm.	Woburn.
Southland, Wm., Jr.	Upton.
Spooner, Wm. H.	Roxbury.
Spring, Luther	Worcester.
Stetson, Nathan	E. Bridgewater.
Stetson, Sumner	Pembroke.
Stevens, Joseph	Lowell.
Stevens, Thos. S	Pepperell.
Stevens, Wm.	Richmond.
Stevens, Aaron, Jr.	New Marlborough.
Stickney, John	Salem.
Stimpson, John H.	Reading.
Stimpson, John	Gloucester.
Stoddard, Ansel	Braintree.
Stone, Aaron, Jr., firm of Otis, S. & Co.	Worcester.
Stone, Job C., firms of Wyman & S. and Howe, S. & Co.	Shrewsbury.
Stone, Geo. W., firm of Hale & S.	Sudbury.
Stowell, Wm.	Plainfield.
Streeter, Otis	Heath.
Strong, Philip	Marblehead.
Studley, John	Hanover.
Swan, Thos. 2d	Marblehead.
Sweet, Wm. G., firm of D. O. Dickinson & C.	Cambridge.
Sweetser, Abel	Springfield.
Sweetser, David S.	Lynn.
Sweetser, Ephraim, copartner with Isaac Child,	Lynn.
Swift, John, firms of Barre Manf. Co. and Wadsworth Woollen Co.	Millbury.
Symonds, Nathl. G.	Charlestown.

T.

Tainter, Elijah F.	Hingham.
Tallman, James H.	N. Bedford.
Tapley, Jesse	Danvers.
Teel, Geo. S.	Lowell.
Tenney, Paul	Lowell.
Thayer, Eli	Hatfield.
Thayer, Dwight	Worthington.
Thomas, Silvanus	Plympton.
Thompson, Geo., firm of G. & Jas. L. T.	Milton.
Thompson, John	Cambridge.
Thompson, Joseph W.	N. Brookfield.
Thompson, Thomas W.	Coleraine.
Thornton, John	Cambridge.
Thornton, Wm.	Grafton.
Thurston, Wilder S., firm of T. & Bird	Lancaster.
Tinkham, Caleb	Middleborough.
Tomlinson, Sheldon	Springfield.
Trescott, Elijah	Dedham.
Trescott, Reuben G.	Charlestown.
Turner, Ehiakim	Quincy.
Turner, Tertius W.	Mount Washington.
Turner, Israel	Stoughton.
Tuttle, Lambert	Lynn.
Tyler, Caleb G.	Georgetown.

U.

Underwood, Charles	Lowell.
Underwood, Peter, Jr.	Cambridge.

V.

Vaughn, John G.	Middleborough.
Viall, Saml.	Lynn.
Vila, James	Lexington.
Vincent, Thos.	Lynn.
Vining, Allen, firm of N. & A. V., New York	Weymouth.
Vining, Daniel H.	Weymouth.
Vining, David, Jr.	Weymouth.

W.

Wadsworth, Paul, firms of Barre Woollen Man. Co. and Wadsworth Wool. Co	Barre.
Wadsworth, David	Barre.

Wadsworth, Hiram	Barre.
Waldron, Levi D.	Saugus.
Walton, John	Cambridge.
Wait, David	Deerfield.
Ward, J. F. & Ward, S. (firm of J. F. & S. W.)	Cambridge.
Warner, John T. firm of Hide & W., New York	Greenwich.
Warner, Emroy C.	Springfield.
Waterman, L. C. & Waterman, S. Jr. (firm of S. & L.C.W.)	Scituate.
Washburn, Thos. J.	Weymouth.
Waters, Jona. E., firm of J. S. Pratt	Millbury.
Waters, Parley	Douglas.
Webb, John	Haverhill.
Weld, Thos. S.	Roxbury.
Wentworth, Thos.	Lowell.
Wheeler, Aaron H. firm of Hale, W. & Co. Gallatin, Miss.	W. Springfield
Wheeler, Chas.	Rockport.
Wheeler, Ira	Haverhill.
White, Wm.	Medway.
Whitehouse, Eliphalet T.	Chelsea.
Whitman, Moses N.	E. Bridgewater.
Whittaker, Robt.	Lowell.
Whittemore, Chas.	Groton.
Whittemore, Chas. firm of W. & Clark	Worcester.
Whittemore, Jas.	Worcester.
Whittredge, Alfred W.	Lowell.
Whittredge, Thos. J.	Malden.
Whittredge, Wm. A.	Lynnfield.
White, Ezbon	Dudley.
Wiley, Adam, firm of Eames & W.	S. Reading.
Willard, Daniel, Jr.	Harvard.
Willard, Joseph	Grafton.
Willcomb, Danl. L.	Ipswich.
Williams, Benj. D.	Mendon.
Williams, John D.	Roxbury.
Williams, Thos. E.	Greenfield.
Williams, Ziba	Cambridge.
Willis, Charles, Jr. firm of W. & Stevens, St. Louis, Mo.	Chelsea.
Willis, Rufus, (on petition of creditors,)	Newburyport.
Wilson, Wm.	Northampton.
Winslow, Nathl., Jr. & Winslow, Kenelm, (firm of Brewster Manf. Co.)	Brewster.
Winthrop, Grenville T.	Watertown.
Wood, Joseph M.	Mendon.
Wood, Simeon.	Worcester.
Woodbury, J. P. & Woodbury, S. D. (firm of S.D. & J. P. W.)	Lynn.
Woodman, Joseph K.	Haverhill.
Woods, Wm. S.	Lowell.
Worcester, Wm.	Webster.
Wright, Luther, firms of Grafton Woollen Co., Blackstone Woollen Co., Luther Wright & Co. and Farnum & Wright	Barre.
Wyatt, Henry	Wenham.
Wyeth, Stephen	Erving.

Bankrupt Law. There is no subject of greater interest to the profession throughout the country, at the present time, than the late act of congress establishing a uniform system of bankruptcy. The law descends so little into details and confers such extraordinary powers upon the circuit and district courts of the United States, that every decision from any of these tribunals is eagerly sought for by the community in general, as well as by the legal profession. In carrying out the main object of this journal, we shall endeavor to present early and authentic reports of all cases in bankruptcy, from all parts of the country, and we have made such arrangements as we believe will secure our object.

We have already published two communications, in which the effect of attachments upon the property of a bankrupt, prior to the declaration of bankruptcy, has been considered, and we have received two more upon the same subject, one of them defending the position that such attachments will hold, and the other taking the opposite ground. We are obliged to decline publishing either of them for want of room; and besides this, we doubt whether a further discussion, in our pages, of the question, will be of any practical utility. On a late occasion, Mr. Justice Story was understood to remark from the bench, that attachments on mesne process, *after the filing of the petition*, could not stand, and his language left no reason to doubt, that, in his opinion, an injunction would properly issue in such a case against the attaching creditor. On a more recent occasion (March 26), a petition has been presented to the district court of the United States in Massachusetts, for an injunction against certain creditors who took a portion of the bankrupt's property on mesne process before he filed his petition. This is a question of great interest and importance; it will doubtless be thoroughly discussed at the bar, and we shall publish a report of it as soon as possible after the decision.